

# EXHIBIT D

UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

In re:

**Exigent Landscaping, LLC,**

Debtor.

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Case Number: 23-46912-tjt

Chapter 11 – Subchapter V

Hon. Thomas J. Tucker

**UNITED STATES TRUSTEE'S MOTION TO CONVERT CASE**

Andrew R. Vara, United States Trustee, states as follows:

This is the United States Trustee's Motion seeking conversion of this case to chapter 7 under 11 U.S.C. § 1112(b). The Debtor and its sole owner and President, Brandon Heitman, have engaged in conduct pre- and post-petition that is either dishonest or incompetent, have grossly mismanaged the affairs of the debtor, and have generally failed to act in accordance with their fiduciary duty to the estate. Furthermore, the Debtor has not generated income from its business operations sufficient to confirm a plan of reorganization; in fact, it continues to lose money.

There is cause for conversion.

1. This Motion is brought under 11 U.S.C. § 1112(b) to convert this case.

A proposed Order is attached.

**Background**

2. The Debtor filed this Chapter 11 case on August 7, 2022.

3. The Debtor is a design-and-build outdoor construction company. The Debtor specializes in 3D designs, pools, landscaping, hardscaping, and outdoor kitchens.

4. Brandon Heitman is the 100% owner and president of the Debtor.

5. Mark Shapiro is the Sub-Chapter V Trustee.

6. Mr. Heitman, in connection with the Debtor's business operations, is facing felony charges for taking money under false pretenses and for the fraudulent use of funds in trust under Michigan law.

7. The Debtor is facing several lawsuits or arbitrations with former customers.

8. The original Schedules, Statement of Financial Affairs and related documents were filed August 21, 2023 [Docket No. 50]. Schedule E/F was amended [Dockets No. 83].

9. The 341 Meeting of Creditors was held on September 11, 2023. Mr. Heitman testified on behalf of the Debtor.

## **Gross Mismanagement of the Estate**

### ***The Debtor's Pre-petition Conduct***

10. The Debtor engaged in pre-petition activity inconsistent with ordinary business practices. In the months prior to seeking bankruptcy relief, the Debtor,

under Mr. Heitman's control, grossly mismanaged its financial affairs at the expense of its creditors.

11. The Debtor failed to keep adequate business records. Specifically, the Debtor (1) cannot account for money it received from customers, (2) cannot adequately explain how those funds were spent, and (3) has not reasonably justified funds withdrawn by Mr. Heitman from the business accounts.

12. The Debtor took money from customers that were not used for the contracted jobs.

13. In the months prior to filing bankruptcy, the Debtor received downpayments from customers for jobs, totaling \$227,394.00.

Customer	Deposit Date	Deposit Amount
Mark Shamaya	11/22	\$87,394
Joe Hebeka	5/23	\$60,000
Joe Regalado	5/23	\$80,000
<b>Total</b>		<b>\$227,394</b>

14. The customers canceled these jobs before work began.

15. The Debtor did not return the downpayments to the customers, it did not have those funds when the bankruptcy case was filed, and cannot account for the funds now.

16. In addition, the Debtor is unable to account for how customer payments were applied on active jobs. The Debtor has not been able to show that money

received for a particular contract was in fact used to pay for labor or other expenses related to the specific project.

17. The Debtor has several customers it did not list as creditors. It contends it simply provided notice because the Debtor claims it has completed all the contractually required work, but the Debtor cannot substantiate this claim. Several customers contend the Debtor did not complete the full scope of work.

18. The Debtor is either making false assertions that work has been completed when it has not, or it has failed to keep adequate records and exposed the Debtor to claims of fraud from customers. In either case, the management has been incompetent, or worse.

19. Finally, while the Debtor was accepting customer deposits and failing to fulfill contract obligations, Mr. Heitman was withdrawing money from the Debtor far in excess of his salary.

20. Mr. Heitman testified at the 341 Meeting of Creditors that his compensation was limited to his annual salary of \$80,000 plus a commission of 2.5% of any sales. The Statement of Financial Affairs, signed by Mr. Heitman, also states that he received \$58,081.96 in salary and distributions prior to filing. SOFA 4.2.

21. But, both statements are false. According to bank statements, Mr. Heitman took more than \$170,000.00 from the Debtor in the months leading up to the bankruptcy filing, as shown below.

<b>Account #7428</b>	<b>Withdraw Date</b>	<b>Withdraw Amount</b>	<b>Withdrawn By</b>
Miscellaneous Debit	4/13/23	\$4,500	Brandon Heitman
Check	4/14/23	\$3,000	Brandon Heitman
Check	4/17/23	\$1,000	Brandon Heitman
Miscellaneous Debit	4/17/23	\$3,000	Brandon Heitman
Miscellaneous Debit	4/17/23	\$3,000	Brandon Heitman
Miscellaneous Debit	4/17/23	\$10,000	Brandon Heitman
Miscellaneous Debit	4/18/23	\$20,000	Brandon Heitman
Miscellaneous Debit	4/20/23	\$30,000	Brandon Heitman
Outgoing Wire - Brandon Heitmann Wings Financial CU	4/21/23	\$15,000	Brandon Heitman
Check	4/25/23	\$3,000	Brandon Heitman
Check	5/5/23	\$20,000	Brandon Heitman
Check	5/5/23	\$15,000	Brandon Heitman
Miscellaneous Debit	5/15/23	\$3,000	Brandon Heitman
Check	5/26/23	\$5,008	Brandon Heitman
Check	5/30/23	\$2,000	Brandon Heitman
Check	6/2/23	\$3,000	Brandon Heitman
Check	6/5/23	\$6,000	Brandon Heitman
Check	6/5/23	\$5,000	Brandon Heitman
Check	6/12/23	\$8,000	Brandon Heitman
Check	6/12/23	\$3,000	Brandon Heitman
Miscellaneous Debit	6/12/23	\$3,000	Brandon Heitman
Check	6/20/23	\$3,000	Brandon Heitman
Check	7/24/23	\$5,000	Brandon Heitman
<b>TOTAL</b>		<b>\$173,508</b>	

22. This is more than three times the amount reported by the Debtor and sworn to by Mr. Heitman.

23. Mr. Heitman comingled his personal funds with the Debtor's. Mr. Heitman testified at the 341 Meeting of Creditors that he did not know whether the

money he used to buy or lease cars, a Lamborghini and an Audi, came from his own funds or those of the Debtor.

24. The Debtor cannot account for money coming in, or how it was spent. Mr. Heitman used the business accounts as his personal blank checks. The Debtor's inability to provide detailed accounting or adequate explanation is further evidence of gross mismanagement, and leaves the Debtor open to the implication that Mr. Heitman used customer deposits for his personal gain.

***The Debtor's Post-Petition Inaccuracies***

25. The Debtor's Statement of Financial Affairs is inaccurate. The inaccuracies reflect Mr. Heitman's continued disregard for or general lack of knowledge about the Debtor's financial affairs.

26. As discussed above, the SOFA did not accurately disclose Mr. Heitman's compensation.

27. The Debtor listed the sale of five pieces of equipment in 2022. SOFA 13. The 2022 Debtor's tax returns list the sales of an additional ten pieces of equipment that occurred in 2022 that were not disclosed on SOFA, netting the Debtor over \$250,000.00.

<b>Equipment</b>	<b>Date of Sale</b>	<b>Net Profit</b>
2006 Ford 350	7/1/22	\$500
CAT Skidsteer 8	7/31/22	\$696
2020 GMC Sierra	7/31/22	\$46,000
2008 Box Truck	7/31/22	\$5,000

299 D A266Q	7/31/22	\$35,000
40FT Semi Trailer	7/31/22	\$1,000
2019 Boss DX	7/31/22	\$2,000
Compact Track Loader	7/1/22	\$47,000
Track Loader 15-L60	7/1/22	\$22,000
Loader 2000	7/1/22	\$10,000
Shipping Containers	7/1/22	\$5,000
1990 Trailer	7/1/22	\$2,000
Concrete Pump	7/1/22	\$80,000
<b>Total</b>		<b>\$256,196</b>

28. In addition, on its 2022 tax return, dated October 9, 2023, the Debtor reports the sale of three pieces of equipment that were not actually sold.

29. The Debtor's inability to correctly track and account for its assets is alarming.

30. SOFA has not been amended to correct any of these inaccuracies.

31. The Debtor has engaged in other questionable post-petition behavior. At the time of filing the Debtor's accounts receivable was \$185,000.00. At the 341 Meeting of Creditors the Debtor testified that it had collected approximately \$80,000.00 of its accounts receivable since filing.

32. But the August Monthly Operating Report (the "August MOR") [Docket #65] does not account for the \$80,000.00 in collected receivables. It is unclear what became of these funds.



33. In addition, the August MOR lists accounts receivable of \$74,781.90, or \$30,218.10 less than expected after Mr. Heitman's testimony (\$105,000.00 - \$74,781.90).

34. The Debtor has been unable to adequately explain the change in accounts receivable.

### **Continued Business Loss**

35. The Debtor has continued to lose money.

36. The August MOR showed a monthly profit of \$33,028.21 [Docket #65]. This is inaccurate. The Debtor actually had a net loss.

37. The documents attached to the August MOR highlight that the MOR is inaccurate. The profit and loss statement shows that the Debtor understated its income by about \$17,000, but understated its expenses by nearly \$143,000. Thus, the claimed \$33,028.21 profit is actually a loss of \$92,884.96.

38. The Debtor's failure to accurately report income and expenses, and thereby significantly inflating its profit, is further evidence of gross mismanagement.

39. The losses continue in September. The Debtor reported a net loss for September of \$6,556.33 [Docket #81].

40. The cornerstone of the Debtor's cash collateral budget [Docket #6, Exhibit 2] is that the Debtor would be able to sell a pool to a new customer every

month for the months August, September, and October. The Debtor has not sold a new pool since the case was filed.

41. The Debtor's income has been based on "change orders" - updates or additions to current projects with current customers. The Debtor does not have any new pool clients, and going into the winter, will not be able to sustain a pool build-and-design business. The Debtor's business structure cannot be sustained by current clients.

42. There has been a continuing loss to the estate, and there is no likelihood of rehabilitation.

### **Legal Authority**

43. 11 U.S.C. §1112 (b)(1) provides that the court shall convert a case under chapter 11 to one under chapter 7, or dismiss a case for cause, unless the court determines that the appointment of a trustee under section 1104(a) is in the best interest of creditors and the estate.

44. Section 1112(b) includes a non-exhaustive list of factors that may constitute cause for conversion or dismissal, including a substantial or continuing loss to or diminution of the estate and the absence of the reasonable likelihood of rehabilitation and gross mismanagement of the estate, [*See* 11 U.S.C. §1112(b)(4)(A) and (B)].

45. Courts have discretion in determining what constitutes cause under Section 1112(b) and are not limited to the factors set forth in the statute. *In re YBA Nineteen, LLC* 505 B.R. 289 (S.D. Cal. 2014). A “bankruptcy court has broad discretion to dismiss a Chapter 11 case under 11 U.S.C. § 1112(b).” *AMC Mortg. Co. v. Tenn. Dep’t of Revenue (In re AMC Mortg. Co.)*, 213 F.3d 917, 920 (6th Cir.2000).

46. A debtor’s misconduct, whether pre-petition or post-petition, may constitute cause for conversion or dismissal of a chapter 11 case.

47. Courts have found that pre-petition conduct of debtors may be cause under 11 U.S.C. §1112(b) to convert a chapter 11 case. See *In re Tarquinio*, No. 17-CV-01917 (PGS), 2017 WL 5707538 (D.N.J. Nov. 27, 2017) (Debtor’s prior misconduct in underlying state court litigation, which conduct was inconsistent with the interests of creditors, was properly considered cause for conversion.) Also see, *In re Picacho Hills Util. Co., Inc.*, 518 B.R. 75 (Bankr. D.N.M. 2014) (The Court was not convinced the Debtor could pursue avoidance actions in an unbiased manner, and under the circumstances, a chapter 7 trustee should be appointed to investigate the suspect transfers.).

48. Courts have also found that the post-petition conduct of a debtor, including gross mismanagement, is grounds for conversion under 11 U.S.C. §1112(b)(4)(B). See *In re Domiano* 442 B.R. 97 (Bankr. MD Pa 2010) (The

bankruptcy court found that the Debtor's post-petition conduct, including the filing of incomplete and cursory monthly operating reports, raised serious concerns about whether the debtors had met their fiduciary responsibilities, established cause for conversion.)

49. Conversion is in the best interest of the estate. There may be assets that could be administered for the benefit of creditors. An investigation should be done by a Chapter 7 Trustee to determine if there is money available for unsecured creditors.

**WHEREFORE**, the United States Trustee requests that this Court enter an order under 11 U.S.C. § 1112(b) converting this case.

Respectfully submitted,

**ANDREW R. VARA**  
**UNITED STATES TRUSTEE**  
Regions 3 and 9

By: /s/ Kelley Callard  
Trial Attorney  
Office of the U.S. Trustee  
211 West Fort St - Suite 700  
Detroit, Michigan 48226  
(313) 226-6773  
Kelley.Callard@usdoj.gov  
[P68537]

Dated: November 16, 2023

UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

In re:

**Exigent Landscaping, LLC,**

Debtor.

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Case Number: 23-46912-tjt

Chapter 11 – Subchapter V

Hon. Thomas J. Tucker

**ORDER CONVERTING PROCEEDING**

**THIS MATTER** came before the Court upon the Motion of the U.S. Trustee to convert this case. Notice was properly served upon the Debtor and no response was timely filed or served upon the U.S. Trustee. The Court is otherwise fully advised in the premises,

**NOW, THEREFORE,**

**IT IS ORDERED** that the case is **CONVERTED** to Chapter 7, and that the Debtor, within 28 days, will file a final report and account including schedules of unpaid debts incurred, and executory contracts or leases and of property acquired, after the commencement of the Chapter 11 cases.

**IT IS FURTHER ORDERED** that within 14 days, the Debtor will file a supplemental matrix of the names and addresses of all creditors who became such only during the pendency of their Chapter 11 cases, if any.

UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

In re:

Case Number: 23-46912-tjt

**Exigent Landscaping, LLC,**

Chapter 11 – Subchapter V

Debtor.

Hon. Thomas J. Tucker

**NOTICE OF MOTION TO CONVERT CASE**

The United States Trustee has filed papers with the court to convert this proceeding.

**Your rights may be affected.** You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. (If you not have an attorney, you may wish to consult one.).

If you do not want the court to dismiss the case, or if you want the court to consider your views on the motion, **within 21 days**, you or your attorney must:

1. File with the court a written response or an answer, explaining your position at:<sup>1</sup>

U.S. Bankruptcy Court  
211 West Fort Street, Suite 1700  
Detroit, MI 48226

If you mail your response to the court for filing, you must mail it early enough so the court will receive it on or before the date stated above.

You must also mail a copy to: Kelley Callard  
Office of the United States Trustee  
211 West Fort Street, Suite 700  
Detroit, MI 48226

2. If a response or answer is timely filed and served, the clerk will schedule a hearing on the motion and you will be served with a notice of the date, time and location of the hearing.

If you or your attorney do not take these steps, the court may decide that you do not oppose the relief sought in the motion and may enter an order granting that relief.

**ANDREW R. VARA**  
**UNITED STATES TRUSTEE**  
Regions 3 and 9

By /s/ Kelley Callard  
Trial Attorney [P68537]  
Office of the U.S. Trustee  
211 West Fort St - Suite 700  
Detroit, Michigan 48226  
(313) 226-6773  
Kelley.Callard@usdoj.gov

Dated: November 16, 2023

<sup>1</sup> Response or answer must comply with F.R.Civ.P. 8(b), (c) and (e)

UNITED STATES BANKRUPTCY COURT  
Eastern District of Michigan Detroit

In re:  
Exigent Landscaping, LLC,  
Debtor(s).

Case No.: 23-46912  
Chapter: 11

**DECLARATION OF MAILING**

On 11/16/2023, I requested service of the document(s) described below ("Documents Served") by utilizing the services of BMC Group, Inc., an Approved Bankruptcy Notice Provider authorized by the United States Courts Administrative Office. The service order requested that Documents Served be delivered to the party(s) listed and by mode(s) of service indicated on Exhibit A. A separate certificate of service will be provided by BMC Group, Inc.

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United States Trustee's Motion to Convert Case, Notice of Motion

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I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.  
11/16/2023

/S/ Kelley Callard  
Kelley Callard Bar Number: [P68537]  
211 West Fort Street  
Suite 700  
Detroit, MI 48226  
kelley.callard@usdoj.gov  
(313) 226-6773

**Exhibit A****Exigent Landscaping, LLC 23-46912****Exhibit A – Declaration of Mailing**

<b>List ID</b>	<b>Name and Address of Served Party</b>	<b>Mode of Service</b>
12021	23 Mile Storage, LLC , c/o Tommy Haji, 965 Wanda, Detroit, MI, 48220-2959	<b>First Class</b>
12021	24 Capital , 1545 Route 202, Suite 101, 10907, NY	<b>First Class</b>
12021	AG Gas Service , 27231 Doxtator, Dearborn Heights, MI, 48127-4903	<b>First Class</b>
12021	Alex Boyd and Rebecca Boyd , c/o John F. Harrington, 30500 Van Dyke Ave, Warren, MI, 48093-2109	<b>First Class</b>
12021	ally , PO Box 380902, Minneapolis, MN, 55438-0902, United States of America	<b>First Class</b>
12021	Ally Bank , AIS Portfolio Services, LLC, 4515 N Santa Fe Ave. Dept. APS, Oklahoma City, OK, 73118-7901	<b>First Class</b>
12021	Ally Bank c/o AIS Portfolio Services, LLC , 4515 N. Santa Fe Ave. Dept. APS, Oklahoma City, OK, 73118-7901, United States of America	<b>First Class</b>
12021	American Express , PO Box 650448, Dallas, TX, 75265-0448, United States of America	<b>First Class</b>
12021	American Express National Bank , c/o Becket and Lee LLP, PO Box 3001, Malvern, PA, 19355-0701	<b>First Class</b>
12021	AmeriCredit Financial Services, Inc. dba GM , P O Box 183853, Arlington, TX, 76096-3853, United States of America	<b>First Class</b>
12021	AMERICREDIT FINANCIAL SERVICES DBA GM FINANCIAL, PO BOX 183853, ARLINGTON, TX, 76096-3853, United States of America	<b>First Class</b>
12021	AMERICREDIT FINANCIAL SERVICES DBA GM FINANCIAL, PO BOX 183853, ARLINGTON, TX, 76096-3853, United States of America	<b>First Class</b>
12021	Angela Serrano , 181 Linda Lane, Bloomfield Hills, MI, 48304-2819	<b>First Class</b>
12021	Angela Serrano	<b>None</b>
12021	Anthony Wayne Kahn , Law Office of Anthony Wayne Kahn, 33110 Grand River Avenue, Farmington, MI, 48336-3120	<b>First Class</b>
12021	Aqua Hall , 2992 Gramer Road, Webberville, MI, 48892-8700	<b>First Class</b>
12021	Aqua Haul , 2992 Gramer Rd, 2992 Gramer Rd, Webberville, MI, 48892-8700	<b>First Class</b>
12021	Arlington Masonry Supply , 7500 23 Mile Road, Shelby Twp, MI, 48316-4422	<b>First Class</b>
12021	Auto Owners Insurance , 6101 Anacapi Blvd, Lansing, MI, 48917-3994	<b>First Class</b>
12021	Barajas Enterprise , 1217 Chandler Ave., Lincoln Park, MI, 48146-2007	<b>First Class</b>
12021	BILL, 6220 America Center Dr., Suite 100, San Jose, CA, 95002	<b>First Class</b>
12021	BMO Bank N.A. , 1625 W. Fountainhead Pkwy, Tempe, AZ, 85282-2371	<b>First Class</b>
12021	Brandon Heitmann , 60749 Forrest Creek Drive, Washington, MI, 48094-1846	<b>First Class</b>
12021	c/o CRF Solutions , PO Box 1389, Simi Valley, CA, 93062-1389, United States of America	<b>First Class</b>
12021	Caterpillar Financial Servcies Corp. , 2120 West End Avenue, Nashville, TN, 37203-5341	<b>First Class</b>
12021	Changhua Wang , c/o Doron Yitzchaki, Esq., Dickinson Wright PLLC, Ann Arbor, MI, 48104-2131	<b>First Class</b>
12021	Changhua Wang and Bin He , c/o Doron Yitzchaki, Esq., Dickinson Wright PLLC, Ann Arbor, MI, 48104-2131	<b>First Class</b>
12021	Chris Burke , 15182 Cranbrook Court, Utica, MI, 48315-2127	<b>First Class</b>
12021	Chris Seitz , 1415 Greenleaf, Royal Oak, MI, 48067-1174	<b>First Class</b>
12021	CITIZENS BANK N A, ATTN BANKRUPTCY TEAM, ONE CITIZENS BANK WAY, JOHNSTON, RI, 02919-1922	<b>First Class</b>
12021	Classic Pools , 14073 Southwoods Court, Southgate, MI, 48195-3739	<b>First Class</b>
12021	Congil Truck Lines , 6216 West MINSTER DRIVE, P.O. 850, Lambeth Stn	<b>First Class</b>
12021	Connelly Crane Rental Corp , 12635 Marion, Redford, MI, 48239-2652	<b>First Class</b>
12021	Dan Hagy , 4582 Lakshore Road, Fort Gratiot, MI, 48059-3527	<b>First Class</b>
12021	Dana Caran , 17742 Hogan Dr., Macomb, MI, 48042-1775	<b>First Class</b>
12021	Daniel Carter , c/o John F. Harrington, 30500 Van Dyke Ave, Warren, MI, 48093-2109	<b>First Class</b>
12021	Daniel DiCicco , Ahern & Kill PC, 355 S. Old Woodward Ave, Ste 210, Birmingham, MI, 48009-6203	<b>First Class</b>
12021	Dany Batti , 101 W. Big Beaver Rd., Suite 104, Troy, MI, 48084-5253	<b>First Class</b>
12021	Demetrios James Minnie Papageorgiou , 4882 Riverchase Drive, Troy, MI, 48098-4185	<b>First Class</b>
12021	Doron Yitzchaki , Dickinson Wright PLLC, 350 South Main Street, Suite 300, Ann Arbor, MI, 48104-2131	<b>First Class</b>
12021	EBF Holdings LLC	<b>None</b>
12021	Elena Morales , 66591 Campground Road, Washington, MI, 48095-1853	<b>First Class</b>
12021	Eli Zahka , 19052 Chaumont Way, Monroe, MI, 48162	<b>First Class</b>
12021	ERC Specialist , 560 East Timpanogos Circle, Orem, UT, 84097-6225	<b>First Class</b>
12021	ERC Specialists, LLC , 560 E Timpanogos Circle, Orem, UT, 84097-6225	<b>First Class</b>
12021	Ernest Hassan , Stevenson & Bullock, P.L.C., 26100 American Drive, Southfield, MI, 48034-6184	<b>First Class</b>
12021	Everest Businss Funding , 102 W 38th Street, 6th Floor, New York, NY, 10018-3664	<b>First Class</b>
12021	Exigent Landscaping, LLC , 13246 23 Mile Road, Shelby Township, MI, 48315-2712	<b>First Class</b>
12021	Fantastic Pools LLC , 1615 Myron, Lincoln Park, MI, 48146-3829	<b>First Class</b>
12021	First Foundation Bank , 5403 Olympic Drive NW, Gig Harbor, WA, 98335-1853	<b>First Class</b>
12021	Fleet Masters Equipment , 2375 Dixie Hwy, Waterford, MI, 48328-1811	<b>First Class</b>



**Exhibit A – Declaration of Mailing**

List ID	Name and Address of Served Party	Mode of Service
12021	Fundbox Financing , 6900 Dallas Parkway, Suite 700, Plano, TX, 75024-7188	First Class
12021	Gateway Engineering , 8155 Annsbury Dr., Suite 109, Utica, MI, 48316-1914	First Class
12021	Genniver Jameel , 7178 Lasher Road, Bloomfield Hills, MI, 48301-4044	First Class
12021	Geoff Wilson , 7335 East Greenwich, Bloomfield Hills, MI, 48301-3919	First Class
12021	GM Financial , PO Box 183834, Arlington, TX, 76096-3834	First Class
12021	Grace Transport , 9825 Alondra Ave, Pharr, TX, 78577-8445	First Class
12021	Hecktor Orozco , 6254 Peral Street, Detroit, MI, 48209	First Class
12021	INTERNAL REVENUE SERVICE, CENTRALIZED INSOLVENCY OPERATIONS, PO BOX 7346, PHILADELPHIA, PA, 19101-7346	First Class
12021	Internal Revenue Service , Centralized Insolvency Operation, P.O. Box 7346, Philadelphia, PA, 19101-7346	First Class
12021	IOU Central Inc. d/b/a IOU Finanical , Inc., c/o Bret T. Thrasher, Atlanta, GA, 30309-7677	First Class
12021	Ivan Salem , 66 W Millington Rd., Fostoria, MI, 48435-9528	First Class
12021	J & H Transportation Inc , 39999 Garfield Rd, Clinton Township, MI, 48038-4098	First Class
12021	J&H Transporation Co. , 37580 Mound Road, Sterling Heights, MI, 48310-4122	First Class
12021	James Shamas , 3927 Forster Lane, Utica, MI, 48316-3802	First Class
12021	Jeff English , 53200 Van Dyke Ave., Shelby Twp, MI, 48316-2598	First Class
12021	Jeff Tripoli , 5480 Carrollton Court, Rochester, MI, 48306-2393	First Class
12021	Jennifer Hernandez , 49145 Cranbrook Drive, Macomb, MI, 48044-1543	First Class
12021	Joe Hebeka and Angela Hebeka , 6435 Creekside Lane, Utica, MI, 48316-5394	First Class
12021	Joe Regalado , 14127 Kings Park Court, Utica, MI, 48315-4159	First Class
12021	John Benincasa , 20011 Sycamore Drive, Macomb, MI, 48044-5725	First Class
12021	John F Harrington , Law Offices John F. Harrington, 30500 Van Dyke Avenue, Warren, MI, 48093-2109	First Class
12021	John F Harrington , 30500 Van Dyke Avenue, Suite 200, Warren, MI, 48093-2109	First Class
12021	John F Harrington , Law Offices John F. Harrington, 22162 Chaucer Court, Macomb Township, MI, 48044-3897	First Class
12021	Kelley Wallis , 5818 Carmen Court East, West Bloomfield, MI, 48324-2912	First Class
12021	Kelsey Acho , 32721 White Oaks Trail, Franklin, MI, 48025-2563	First Class
12021	Kirk, Huth, Lange & Badalamenti, P.L.C. , 19500 Hall Rd #100, Clinton Township, MI, 48038-5317	First Class
12021	Kristen Toma , 20652 Breezeway Dr., Macomb, MI, 48044-3518	First Class
12021	KSERVICING WIND DOWN CORP, ATTN NICOLE MANOS, 3370 N HAYDEN ROAD #123, SCOTTSDALE, AZ, 85251-6632	First Class
12021	Lee Cameron , 49337 Marte, New Baltimore, MI, 48047	First Class
12021	MacAllister Machinery Co., Inc , c/o CRF Solutions, PO Box 1389, Simi Valley, CA, 93062-1389	First Class
12021	Macallister Rental , 6300 South Eastern Ave, Indianapolis, IN, 46203-5828	First Class
12021	Malek Shamaya , 19429 Gold River, Macomb, MI, 48044-4251	First Class
12021	Marc Piper , 6970 Valley Spring Dr., Bloomfield Twp, MI, 48301-2847	First Class
12021	Marco , 42945 Whitestone St., Northville, MI, 48168-2061	First Class
12021	Maria Ashkar , 47681 Manorwood Drive, Northville, MI, 48168-8471	First Class
12021	Mark H. Shapiro , 25925 Telegraph Rd., Suite 203, Southfield, MI, 48033-2527	First Class
12021	Matt Decoster , 37676 Huron Pointe Drive, Harrison Township, MI, 48045-2823	First Class
12021	Matt Grant , 1200 Lone Pine Road, Bloomfield Hills, MI, 48302-2816	First Class
12021	Matt Martin , 1422 Pueblo Court, Milford, MI, 48381-2978	First Class
12021	Megan Madaus , 18210 Fairway Dr., Detroit, MI, 48221-2707	First Class
12021	Michael J. Balian , 100 W. Big Beaver Rd., Ste 333, Troy, MI, 48084-5283	First Class
12021	Michele Breteton , 49876 Baker Court, Macomb, MI, 48044-1525	First Class
12021	Michigan Department of Treasury , Collections/Bankruptcy Unit, P.O. Box 30168, Lansing, MI, 48909-7668	First Class
12021	Moe Saad , 921 Crescent Drive, Dearborn, MI, 48124-1209	First Class
12021	Nacy Afr , 1085 Glengarry Circle East, Bloomfield Hills, MI, 48301-2214	First Class
12021	Natalie Powers , 697 Sunningdale, Grosse Pointe, MI, 48236-1627	First Class
12021	Nick Pinozzi , 55520 Whitney Ct., Utica, MI, 48315-6668	First Class
12021	Oakland Fuels , 3943 Airport Road, Waterford, MI, 48329-1308	First Class
12021	Partha Nadi , 3514 Pine Estates, Bloomfield Hills, MI, 48302	First Class
12021	Pawnee Leasing Corporation , c/o Ali, 654 Amherst Road, Sunderland, MA, 01375-9420	First Class
12021	Peter Hutchens , Bredernitz, Wagner & Co., 109 W Clinton St, Howell, MI, 48843-1598	First Class
12021	Peterson Brothers Co. , 9680 Grineel Ave, Detroit, MI, 48213-1149	First Class
12021	Ratnesh Mehra , 232 Forest Ave., Royal Oak, MI, 48067-1875	First Class
12021	Rock Botton , 4057 S Dort Hwy, Burton, MI, 48529	First Class
12021	Ryan Kelly , 8884 Morning Mist Dr., Clarkston, MI, 48348-2868	First Class

**Exhibit A – Declaration of Mailing**

<b>List ID</b>	<b>Name and Address of Served Party</b>	<b>Mode of Service</b>
12021	Sam Jarbo , 33717 Woodward Ave, Ste 560, Birmingham, MI, 48009-0913	<b>First Class</b>
12021	Samantha Ceislak , 1123 Hickory Ave., Royal Oak, MI, 48073-3290	<b>First Class</b>
12021	Sandra M. Kelly , Ryan Kelly, 8884 Morning Mist Dr., Clarkston, MI, 48348-2868	<b>First Class</b>
12021	Sandra M. Kelly , 8884 Morning Mist Dr., Clarkston, MI, 48348-2868	<b>First Class</b>
12021	SCP Pool Corp. , 35015 Glendale St., Livonia, MI, 48150-1230	<b>First Class</b>
12021	Shannon Barnhardt , 49739 Chaucher Court, Macomb, MI, 48044-3899	<b>First Class</b>
12021	Sheffiled , PO Box 25127, Winston Salem, NC, 27114-5127	<b>First Class</b>
12021	Simna Kumar , 4424 Barchester Dr., Bloomfield Hills, MI, 48302-2115	<b>First Class</b>
12021	Site One Landscape Supply , 24110 Network Place, Chicago, IL, 60673-1241	<b>First Class</b>
12021	Stafford Landscaping LLC , PO Box 736, Memphis, MI, 48041-0736	<b>First Class</b>
12021	State of Michigan , Department of Treasury, Collections Division, Lansing, MI, 48922-0001	<b>First Class</b>
12021	State of Michigan , Department of Attorney General, Cadillac Place, Detroit, MI, 48202-6030	<b>First Class</b>
12021	State of Michigan , Department of Treasury, P.O. Box 77437, Detroit, MI, 48277-0437	<b>First Class</b>
12021	Stephanie Wells , 19489 Waltham Road, Franklin, MI, 48025-5124	<b>First Class</b>
12021	Stephanie Wells , 19489 Waltham Rd., Beverly Hills, MI, 48025-5124	<b>First Class</b>
12021	Terry Riddle , 7605 17 Mile Road, Sterling Heights, MI, 48313-4533	<b>First Class</b>
12021	The Hills of Lone Pine Association , c/o Norman Orr, 201 West Big Beaver, Troy, MI, 48084-4161	<b>First Class</b>
12021	Tommisns Tounsel , 13221 Maple Lawn Drive, Utica, MI, 48315-2305	<b>First Class</b>
12021	U.S. Small Business Administration , 2 North street, Suite 320, Birmingham, AL, 35203	<b>First Class</b>
12021	U.S. Small Bussiness Administration , 2 North street, Suite 320, Birmingham, AL, 35203	<b>First Class</b>
12021	Unique Funding Solution , 71 S Central Ave, Suite 200, Valley Stream, NY, 11580-5403	<b>First Class</b>
12021	Upstart Loan Operations , PO Box 1503, San Carlos, CA, 94070-7503	<b>First Class</b>
12021	US BANK, PO BOX 5229, CINCINNATI, OH, 45201-5229, United States of America	<b>First Class</b>
12021	US BANK, PO BOX 5229, CINCINNATI, OH, 45201-5229, United States of America	<b>First Class</b>
12021	V Cap , 333 Parsall Ave., Cedarhurst, NY, 11516-1842	<b>First Class</b>
12021	Valley Transport , c/o Roberto Gonzalez, 2001 Waterman, Detroit, MI, 48209-1558	<b>First Class</b>
12021	Western Equipment Finance, Inc. , 503 Highway 2 West, Devils Lake, ND, 58301-2938	<b>First Class</b>
12021	Western Equipment Finance, Inc. , P.O. Box 640, Devils Lake, ND, 58301-0640	<b>First Class</b>
12021	Wiegands Farm , 32800 31 Mile Rd, Lenox, MI, 48050-1302	<b>First Class</b>
12021	Wright Engineering , 1645 Village Center Circle, Ste 10, Las Vegas, NV, 89134-6371	<b>First Class</b>